

SAMSUNG ELECTRONICS CO., LTD.

Samsung Main Building
250, 2-Ka, Taepyung-Ro, Chung-Ku,
Seoul, Korea 100-742
TEL : 727-7721, FAX : 727-7360

May 26, 2005



VIA AIR COURIER

Securities and Exchange Commission
Office of International Corporation Finance
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Samsung Electronics Co., Ltd.
Commission File No. 82-3109
Information Furnished Pursuant to Rule 12g3-2(b)
Under the Securities Exchange Act of 1934

SUPPL

Ladies and Gentlemen:

The following information is provided by Samsung Electronics Co., Ltd. to supplement the submission of documents pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934. The enclosed documents (Equity Investment in a Subsidiary) should bring your file on our company up to date.

Should you have any questions with respect to the foregoing, please do not hesitate to call Mr. Jinduk Han of Cleary, Gottlieb, Steen & Hamilton, U.S. counsel to Samsung Electronics Co., Ltd. at (852) 2532-3723. Thank you.

Very truly yours,

Sean Kim
Manager
Investor Relations Team
Samsung Electronics
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Fax) +82-2-727-7427
Email) seanway.kim@samsung.com

PROCESSED

JUN 07 2005

JF JASON
FINANCIAL

Handwritten signature/initials



ELECTRONICS

May 26, 2005

Equity Investment in a Subsidiary

On May 17, 2005, the management committee authorized to make an equity investment of KRW 50,225,000,000 in Samsung Electronics Suzhou Semiconductor Co., Ltd.

Details

- Investee: Samsung Electronics Suzhou Semiconductor Co., Ltd.
(overseas subsidiary)
- Investment amount: KRW 50,225,000,000 (USD 50,000,000)
 - ※ As Samsung Electronics Suzhou Semiconductor Co., Ltd. issued no shares, Samsung Electronics Co., Ltd. received the capital verification report from the investee.



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Ladies and Gentlemen:

The following information is provided by Samsung Electronics Co., Ltd. to supplement the submission of documents pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934. The enclosed documents (Sale of Equity Investment in an Affiliate) should bring your file on our company up to date.

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ELECTRONICS

May 26, 2005

Sale of Equity Investment in an Affiliate

On May 17, 2005, the management committee authorized to sell all of the equity investment (4,988,000 common shares) in Novita to National Pension Corporation 04-2 Neoplux Fund.

Details

- Transaction amount: KRW 30,500,000,000
(4,988,000 common shares of which book value is KRW 41,292,000,000 as of March 31, 2005)
- Transaction purpose: Samsung Electronics has decided to sell its shareholdings in Novita since it is not part of core businesses of Samsung Electronics.



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Ladies and Gentlemen:

The following information is provided by Samsung Electronics Co., Ltd. to supplement the submission of documents pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934. The enclosed documents (Disposl of Equity Investment in Hanaro Telecom) should bring your file on our company up to date.

Should you have any questions with respect to the foregoing, please do not hesitate to call Mr. Jinduk Han of Cleary, Gottlieb, Steen & Hamilton, U.S. counsel to Samsung Electronics Co., Ltd. at (852) 2532-3723. Thank you.

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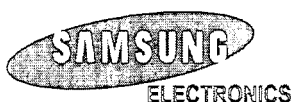
May 26, 2005

Disposal of Equity Investment in Hanaro Telecom

Samsung Electronics has completed sales of the remaining shareholdings in Hanaro Telecom in the open stock market as of May 23, 2005

1. Disposal details

- Transaction amount: KRW 24,439,483,140
- Number of shares sold: 8,367,697 shares
- Ownership after the disposal (share, %): None



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ELECTRONICS

May 26, 2005

Equity Investment in a Subsidiary

On May 23, 2005, the management committee authorized an equity investment in Samsung Electronics Mexico S.A. de C.A. through purchasing newly issued 471,366 common shares of the subsidiary.

Details

- Investee: Samsung Electronics Mexico S.A. de C.A. (overseas subsidiary)
- Investment amount: KRW 43,189,200,000 (USD 43,000,000)